



**Office of the Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai -600 005**

**Notification issued by
Commissioner of State Tax,
under TNGST Act, 2017 & TNGST Rules, 2017**

No. 02/2026-TNGST
PP2/GST- 15/22/2026

Chennai, Tuesday, May 19th, 2026
Vaigasi 5, Parabhava, Thiruvalluvar Aandu-2057

NOTIFICATION

In exercise of the powers conferred under sub-section (1) of Section 5 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act 19 of 2017) read with Rule 23 of the Tamil Nadu Goods and Services Tax Rules, 2017, the Commissioner of State Tax hereby notifies that the Joint Commissioner, shall be the authorised officer to exercise the powers and perform the functions conferred under first proviso to sub-rule (1) of Rule 23 of the Tamil Nadu Goods and Services Tax Rules, 2017.

2. This notification shall be deemed to have come into force with effect from 01.10.2023.

Sd/- S.Nagarajan
Commissioner of State Tax

//True copy//

[Handwritten Signature]
19/5/2026
Joint Commissioner (P&P)
19.05.2026